



2025:UHC:8001-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/S) No. 264 of 2025

9th September, 2025

M/s Evolve Promoters Private Limited -----Petitioner

Versus

Joint Commissioner (Appeal), 1st, Dehradun and another

-----Respondents

Presence:-

Mr. Sagar Kothari and Ms. Sunayna Kohli Kothari, learned counsels for the petitioner.

Ms. Puja Banga, learned Brief Holder for the State.

JUDGMENT: (per Mr. SUBHASH UPADHYAY, J.)

The present Writ Petition has been filed by the petitioner with the following prayers:

- i. Issue a writ, order or direction in the nature of certiorari, quashing the impugned judgment & order dated 18.11.2024, passed by respondent no.1 in First Appeal No. 2956 of 2024, M/s Evolve Promoters Private Limited vs. Assistant Commissioner, State Tax, Sector-2, Dehradun (Annexure No. 5 to this writ petition).*



- ii. Issue a writ, order or direction in the nature of certiorari, quashing the impugned order dated 29.04.2023 passed by respondent no. 2 (Annexure No. 3 to this writ petition)*

2. The counsel for the petitioner submits that the petitioner is a Private Limited Company, which is a Structural Contractor Firm and is registered under the GST Act, 2017, and is engaged in the construction of building structure and regular maintenance; that a Show Cause Notice was issued on 02.03.2023 for cancellation of Registration of GST certificate due to non-filing of periodical returns and the petitioner could not reply to the said Show Cause Notice, that the respondent no. 2 cancelled the GST certificate of the petitioner vide order dated 29.04.2023; that against the order dated 29.04.2023, the petitioner preferred an Appeal alongwith Delay Condonation Application, however, the same was rejected by the respondent no.1 vide impugned order dated 18.11.2024; that the petitioner has filed all the returns and if his GST registration certificate is revived then he is ready to deposit the entire fees, tax and penalty; that if the petitioner is not allowed to revive the registration, the GST will not be paid and there will no payment of Value Added Tax, consequence thereof would be defeating the goal of GST regime, therefore, the petitioner deserves a right to come back into GST fold and to carry on its trade in a legitimate manner; that the provision of the GST enactments and Rules made thereunder read with various clarifications issued by



the Central Government and the intention is very clear, to facilitate and not to debar the de-recognized assessee from coming back into the GST fold; that if the provisions are interpreted in the manner by way of which, the petitioner would be debarred from obtaining the registration or reviving the lapsed /cancelled registration, then the same would be utter violation of Article 14, 19(g) and 21 of the Constitution of India.

3. Learned counsel for the petitioner submits that in similar circumstances, the Hon'ble Court in Writ Petition (M/B) 176 of 2025, Web Docorina vs. Commissioner of Commercial Tax/State GST and others, has considered the issue of condonation of delay in filing the application to revoke the order of cancellation of the GST registration. Learned counsel for the petitioner refers to Para 2 to 7 of the aforesaid judgment which reads as under:-

“2. The short question involved in this writ petition is correctness of the cancellation of the GST registration.

3. After hearing for some time, learned Brief Holder for the State submits that the petitioner has an alternative remedy under the provisions of Section 30 of the Uttarakhand Goods and Services Tax Act, 2017 (hereinafter referred to as the 'Act'), wherein the registered dealer, who has suffered an order of cancellation of the registration, is entitled to make an application under the provisions of Section 30 of the Act to revoke the orders of cancellation of



registration.

4. On a query, learned counsel for the petitioner 1 2025:UHC:3952-DB fairly submits that no such application has been preferred by the petitioner.

5. It is seen that the application is required to be made within 90 days.

6. In view of the enforcement of the Act being at the initial stage and various typical aspects of the Act being a little beyond the understanding of a common man, whose prime focus is on running his day to day business, we feel that the limitation should not take precedence for reconsideration of the order of cancellation. The cancellation directly affects the livelihood of the citizen and every cancellation would also have an adverse effect on the revenues of the State, as it is well known that no person can carry-on trade or business as guaranteed under Article 19 of the Constitution of India, without complying with the restriction of registration. 7. In that view, keeping a larger objective of the involvement of livelihood and also loss of revenue to the Department, we are of the considered opinion that delay in invoking the provisions of Section 30 of the Act is required to be condoned and is, accordingly, condoned. If an application is made by the petitioner under the provisions of Section 30 of the Act within three weeks from today and if such an application is made, the same shall be taken-up 2 2025:UHC:3952-DB for consideration and shall be disposed of within three weeks thereafter. Along with the application, the petitioner shall also file the



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returns upto the date of cancellation order.”

4. Ms. Pooja Banga, learned Brief Holder for the State does not dispute the said fact and submits that the Writ Petition can be disposed of in similar terms.

5. The present Writ Petition is partly allowed. The Judgment and Order dated 18.11.2024, passed by the respondent no.1 in the First Appeal No. 2956 of 2024, M/s Evolve Promoters Private Ltd. Vs. Assistant Commissioner, State Tax, Sector -2, Dehradun, is set aside. The delay in invoking the provisions of Section 30 of the Act is required to be condoned and is accordingly, condoned. If an application is made by the petitioner under the provisions of Section 30 of the Act within three weeks from today, the same shall be taken-up for consideration and shall be disposed of within three weeks thereafter. Along with the application, the petitioner shall also file the returns upto the date of cancellation order.

6. The Writ Petition stands disposed of accordingly.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 09.09.2025
Kaushal



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